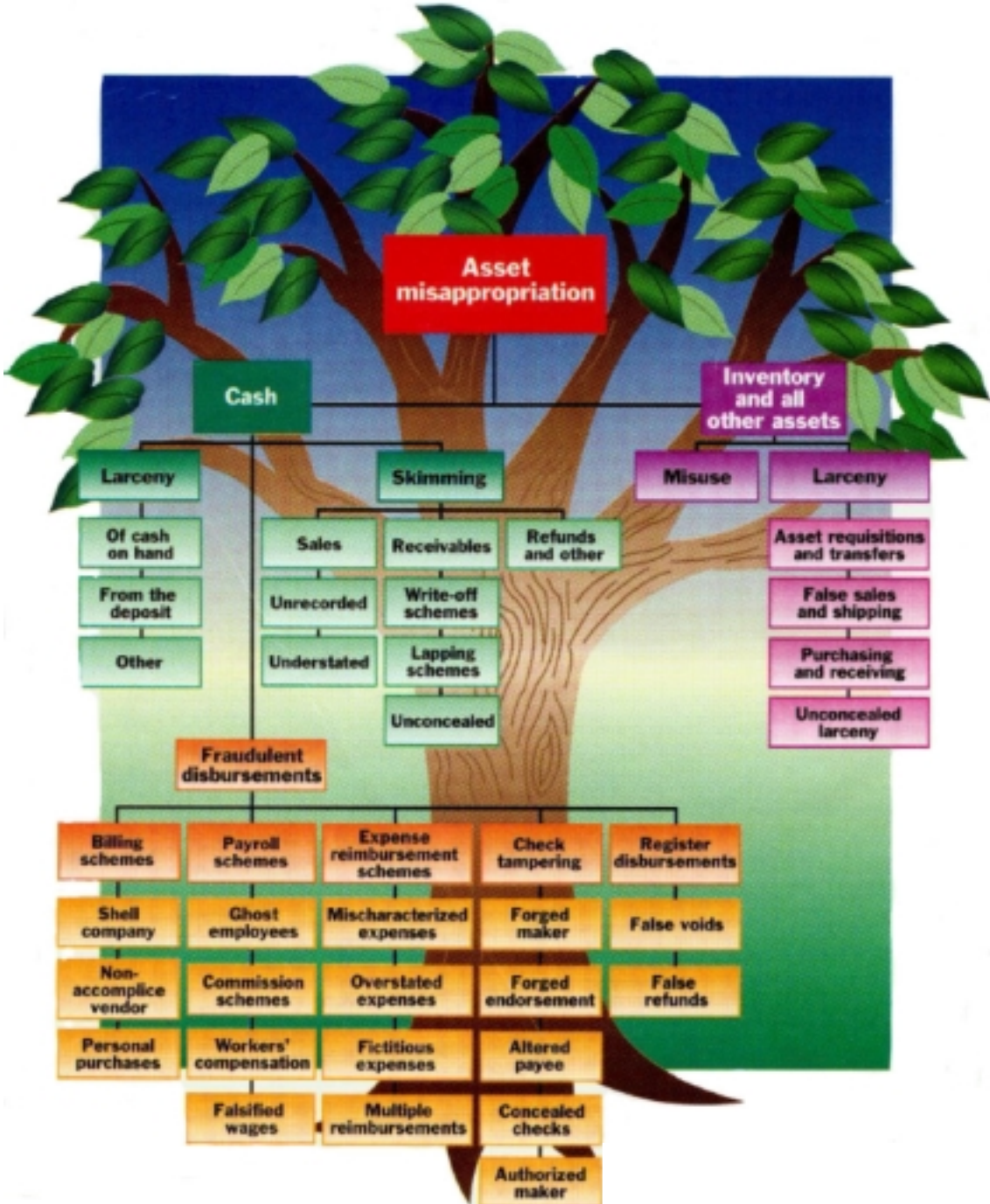


# The Fraud Tree



Source: *Journal of Accountancy*, December 2001